



Office of
Internal Audit
REPORT

**Results of
Surprise Petty Cash Counts**

AR20-01

September 30, 2019



EXECUTIVE SUMMARY

What We Reviewed

Administrative Regulation (AR) 4-3 *Petty Cash Fund Procedures* (October 1, 1991) and AR 4-8 *Collection and Deposit of City Monies* (September 10, 2010) govern the petty cash program. Petty Cash funds are established and issued to City departments to: facilitate (i) the processing and payment of minor purchases of small expendable items and for reimbursing minor travel expenses; and, (ii) to provide change for the completion of cash transactions. On June 17, 2019, the City had 41 authorized petty cash funds totaling \$19,960. Of these 24 were petty cash funds and 17 were change funds.

We conducted a surprise count of all petty cash funds in the City, a close-out count of the Treasury Division on the final day of the fiscal year, and a review of the reconciliation process of the two (2) petty cash control accounts in the Treasury Division. These steps were designed to ensure that the petty cash program was functioning as designed by the AR and to assess the overall level of internal control in the various City departments.

What We Found

The number of petty cash funds declined in previous years but has now appeared to have stabilized. The petty cash program incurred \$12,228 of expenses in FY2019. This can be compared to \$259,417 of expenses reimbursed through the employee reimbursement module, and \$5.3 Million of expenditures for operating supplies listed in the MUNIS accounting system. The new employee reimbursement module as well as the purchase card program have reduced the need for petty cash funds, but new change funds have also been established leaving the number of accounts substantially the same. Departments that still maintain petty cash funds are utilizing them to reimburse expenses that are not capable of being reimbursed by the employee reimbursement module or purchase cards. The following bullet points address the current conditions found in the petty cash program:

- Our audit indicated that the program is generally functioning in accordance with the AR. The number of departments with no deficiencies improved from 56% in FY2018 to 69% in FY2019. The total number of audit findings improved from 21 in FY2018 to 14 in FY2019.
- All cash/checks received, and all credit card transactions processed by Treasury Division Cashiers were deposited intact and in a timely manner to the City's consolidated checking account.
- Twenty-eight (28) petty cash funds were satisfactorily accounted for.
- Three (3) petty cash funds contained receipts that were more than 30 days old.
- Five (5) petty cash funds did not have a current *Notification of Change of Custodians or Alternate Form* on file with the Accounting Division.
- Two (2) petty cash funds contained an overage
- One (1) petty cash fund contained a shortage

- One (1) petty cash fund contained a discrepancy between its authorized amount and the amount listed in the MUNIS system petty cash subsidiary account.
- Two (2) change funds were located at facilities where employees had difficulty with providing proper reconciliation documents
- The two (2) petty cash control accounts in the Treasury Division had periods of non-compliance with the time requirements for reconciliation as specified in the Administrative Regulation (AR)
- AR 4-3 and 4-8 that govern the petty cash program are dated, contain outdated forms, and lack specific directives to address accountability, physical security, and information technology of point of sales systems.

What We Recommended

We recommended a series of retraining and reinspection actions be taken with the departments that had deficiencies. For the Finance Department we recommended that they review the relevant ARs and update them to increase accountability of departments and employees, establish a baseline of physical security standards, and ensure that point of sales systems are referenced in regulations. These recommendations were designed to remove outdated elements from our regulations as well as to increase the security of petty cash and reduce the risk of fraud.

Department Response

Departments with recommendations were given two (2) weeks to respond. All departments complied with the request. All recommendations with the exception of those made to the Finance Department are considered closed. The Office of Internal Audit will work with the Finance Department to close the remaining recommendation.

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This report has been approved for release and has been transmitted to the City Manager for information or such actions as may be indicated in the body of the report. The information contained in this report is considered privileged.

A stylized, handwritten signature in black ink, appearing to read "Robert Snyder", positioned above a horizontal line.

Robert Snyder
Acting Chief Internal Auditor

Report Distribution:

Mark Jinks,	City Manager
Debra Collins,	Deputy City Manager
Emily Baker,	Deputy City Manager
Laura Triggs,	Deputy City Manager
Kendel Taylor	Director of Finance

September 30, 2019

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September 30, 2019
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Petty Cash – Treasury Close-Out Count

Background

As part of its work plan the Office of Internal Audit (OIA) conducts audits of petty cash funds and a close-out count of the Treasury Division on a cyclical basis. Due to familiarity with the program and a review of risk, it was felt that a more aggressive auditing cycle would be beneficial to the City. The last complete audit of petty cash program audit was issued on May 2, 2018 and included 21 audit findings. The major issues identified during that audit included 1), funds that contained receipts over 30 days old and 2), funds that failed to have a current *Notification of Change of Custodians or Alternates* forms on file with the Accounting Division. This audit compared the results of the prior audit with the current conditions in the petty cash program. Administrative Regulation (AR) 4-3 - *Petty Cash Fund Procedures* and AR 4-8 *Collection of City Monies* governs the use of petty cash funds within the City of Alexandria. On June 17, 2019, the City had 41 petty cash funds totaling \$19,960.00.

Departmental petty cash funds can be broken down into two (2) types. One type of petty cash fund, commonly referred to as a “petty cash fund” is used to facilitate the processing and payment of minor purchases of small expendable items and the reimbursement of minor travel expenses. On June 17, 2019, the City had 24 petty cash funds. The other type of petty cash fund, known as a “change fund,” is used to provide change for the completion of cash transactions and cannot be used for purchases. On June 17, 2019, the City had 17 change funds. A subset of the change funds is the “revolving change fund”. This type of fund is used for a period (summer pool season) or a special event (City Fall Festival) and may vary in amount depending on the event. Once the special event or pool season is finished, the revolving change fund is turned in. At the time of the audit no revolving change funds were open.

Purpose, Scope and Methodology

Purpose

During June 2019, Internal Audit staff conducted a surprise petty cash count of all petty cash funds in the City and a close-out count of the daily receipts in the Treasury Division. In addition, we reviewed the reconciliation of the two (2) petty cash control accounts in the Treasury Division. The audit was directed toward determining whether: (i) the Treasury Division deposited the daily receipts intact and in a timely manner into the City's checking account at SunTrust Bank; (ii) the custodians and alternate custodians in charge of the petty cash fund(s) assigned to their department adhere to the Administrative Regulation governing the use of petty cash funds; (iii) the authorized petty cash funds reflected on the subsidiary ledger physically exist; (iv) City records correctly reflect the current custodians and alternate custodians assigned by the Departments; and, (v) verify the reconciliation of the two (2) control accounts in the Treasury Division comply with the timeframe requirements listed in AR4-3.

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Petty Cash – Treasury Close-Out Count

Scope and Methodology

We reviewed the petty cash Administrative Regulation and identified the custodian in charge of each fund. We counted each petty cash fund to verify that the petty cash physically existed and was intact, that the petty cash was maintained at the work site and was properly secured. We performed a close-out count of the daily receipts collected by the Treasury Division on June 28, 2019. We also compared the reconciliation of the two (2) control accounts in the Treasury Division with the timeframe requirements listed in AR4-3.

The audit was limited to a review of controls over petty cash funds assigned to City departments and the processing of daily receipts in the Treasury Division. Accordingly, we have no opinion on the overall adequacy of internal controls in other areas of operations within the departments reviewed.

Findings and Recommendations

On June 17, 2019, the City had 41 petty cash funds totaling \$19,960.00. Results of the petty cash counts were provided to Department Heads by e-mail on August 30, 2019. The reports detailed the findings regarding the petty cash funds within the departments. The Petty Cash Summary Chart (Attachment 1, Page 14) details the results of the petty cash count for each specific fund. The Results of Surprise Petty Cash Count (Attachment 2, Page 17) contains a breakdown by department of the results of the petty cash count for each department.

1. Results of Surprise Close-out Count of the Treasury Division

On June 28, 2019 OIA staff members conducted a surprise close-out count of the Finance Department, Treasury Division. The Treasury Division maintains four (4) authorized petty cash funds. Two (2) of the funds (Treasury Fund I and Treasury Fund II) are valued at \$2,000 each and are used to reimburse departmental petty cash funds and individual requests for petty cash. The \$900 fund (Treasury Drawers) is divided into nine \$100 cashier change banks. The change banks are assigned to individual cashiers. The final fund (Treasury Fund III) is a \$200 auxiliary change fund used to provide change (coins and currency) to the cashiers.

On June 28, 2019, all cash/checks received, and all credit card transactions processed by Treasury Division Cashiers were deposited intact and in a timely manner to the City's consolidated checking account. The only discrepancies noted were related to the two (2) petty cash control accounts reconciliation procedures and will be highlighted later in this report.

2. Results of Surprise Petty Cash Count

During our surprise count of the City's 41 petty cash funds, 28 (or 69%) petty cash funds were satisfactorily accounted for on the day of the audit. The remaining 13 funds (or 31%) contained one or more of the following issues: petty cash funds containing receipts over 30 days old, petty cash funds without a current *Notification of Change of Custodian Form* on file with the

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Petty Cash – Treasury Close-Out Count

Accounting Division, petty cash funds containing overages, petty cash funds containing shortages, petty cash funds containing a discrepancy between MUNIS and the amount on hand, and change fund custodians requiring additional training.

- **Twenty-eight (28) petty cash funds were satisfactorily accounted for**

On the day of the audit, 28 or (69%) of the petty cash funds were satisfactorily accounted for. This is an improvement from the previous audit, in which 23 or (56%) of the petty cash funds were satisfactorily accounted for. The petty cash was found to be at their authorized level, secured in either a cash register or other secure receptacle (safe, locked cash box, filing cabinet, etc.), and did not contain receipts more than 30 days old. Accordingly, no recommendations were made with regard to these 28 petty cash funds.

- **Three (3) petty cash funds contained receipts over 30 days old**

Proper fund balance of petty cash funds is enforced by a requirement in AR 4-3 which requires petty cash custodians to replenish their petty cash funds on a monthly basis¹. On the day of the audit, three (3) petty cash funds contained receipts that were over 30 days old. This is an improvement from the previous audit, in which eight (8) petty cash funds contained receipts that were over 30 days old. The oldest receipt was dated March 29, 2019. The Custodians were advised to immediately replenish their petty cash funds.

- Archeology Petty Cash Fund – the \$50 petty cash fund contained one (1) receipt over 30 days old
- City Manager's Office – the \$100 petty cash fund contained one (1) receipt over 30 days old
- Voter Registration – the \$100 petty cash fund contained one (1) receipt over 30 days old

- **Five (5) petty cash funds with no notification of change of custodian form on file**

Accountability for petty cash is specified in AR 4-3 which states that when fund control changes hands; a *Notification of Change of Custodians or Alternate Form* be prepared². During our review, we found the custodians for five (5) petty cash funds had been changed without processing the required *Notification of Change in Custodian or Alternate Form*. This finding is an improvement to the previous audit in which seven (7) petty cash funds did not have a correct *Notification of Change in Custodian or Alternate Form* on file with the Accounting Division. OIA left the form with the new custodian and the forms have been submitted to the Accounting Division. As a result of the actions taken, we consider the recommendation closed.

¹ AR 4-3 Petty Cash Procedures §V. A. To ensure that expenditures are promptly recorded, petty cash funds will be replenished at the end of each month, or more often if necessary.

² AR 4-3 §I. (E). Changes in petty cash custodians or alternates must be submitted to the Director of Finance on a "Petty Cash Notification of Change in Custodian or Alternate Form".

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- Chinquapin Recreation Center - \$355
- Warwick Pool - \$200
- Voter Registration - \$100
- Charles Houston Recreation Center - \$150
- Old Town Pool - \$200

• **Two (2) petty cash funds contained overages**

On the day of the audit, two (2) petty cash funds were over their authorized amount by a total of .65¢. This is an improvement over the prior audit in which five (5) petty cash funds totaling \$6.15 contained overages. All overages found during our review were immaterial in nature. All overages were turned over to OIA staff and have been deposited into the miscellaneous revenue account. We recommended the custodians review the petty cash regulation and reconcile their petty cash fund every 30 days or less. Accordingly, we consider the recommendation closed.

- Fire Department Petty Cash – the petty cash fund contained an overage of .55¢
- Juvenile and Domestic Relation Programs - the petty cash fund contained an overage of .10¢

• **One (1) petty cash fund contained a shortage**

On the day of the audit, one (1) petty cash fund was under its authorized amount by a total of \$5.00. This represents a decrease in performance from the prior audit in which no shortages were identified. The department recounted the fund and was able to account for the \$5.00. We recommended the department conduct an unannounced reinspection of the fund. The department subsequently dispatched staff members to conduct an additional inspection in which no discrepancies were noted. Accordingly, we consider the recommendation closed.

- Leonard “Chick” Armstrong Recreation Center Change Fund - the change fund contained a shortage of \$5.00

• **One (1) petty cash fund contained a discrepancy between the amount listed in MUNIS and the amount on hand**

On the day of the audit, one (1) petty cash fund contained a discrepancy between the MUNIS system and the amount counted. A review of the MUNIS system indicated that the balance for the Torpedo Factory Art Center was \$450.00 while the physical count was \$250.00. Upon

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additional review a journal voucher prepared for the RPCA petty cash funds was prepared incorrectly and caused a \$200 difference between the MUNIS balance and the amount on hand. The department and the Accounting Division processed a journal voucher which corrected the discrepancy.

- Torpedo Factory Art Center – the change fund contained a discrepancy between the amount listed in MUNIS and the amount on hand.

- **Two (2) change funds required additional training of staff members**

On the day of the audit two (2) change funds were counted and staff exhibited difficulty with the generation of supporting documentation necessary to allow OIA staff to reconcile the difference between their point of sale system and the funds on hand. Additional training was requested and provided to the respective locations, and a subsequent recount was conducted with no discrepancies.

- Alexandria Black History Museum – Staff had difficulty in generation of reconciliation documentation
- Patrick Henry Recreation Center – Staff had difficulty in generation of reconciliation documentation

3. Review of Reconciliation Process

After employees present their receipts to the departmental petty cash custodians for reimbursement, the departmental petty cash custodian completes a “*Petty Cash Reconciliation Form*” and takes it to the Accounting Division. Designated Accounting Division employees review the documentation and provide a voucher which is then presented to one of two (2) petty cash control custodians in the Treasury Division who reimburse the departmental petty cash custodians.

There is no specific time frequency listed for the reconciliation of the Treasury Division control accounts, therefore the requirement to reconcile the fund at the end of each month or more frequently would apply. We reviewed the payment vouchers associated with the two (2) petty cash control accounts for FY2019 and noted that both funds contained periods of noncompliance with this policy. Toward the end of FY2019 the frequency of reimbursements improved. We have addressed these issues with the Treasurer who has notified the custodians of the policy.

- Treasury Petty Cash Fund 101227 This fund contained periods of noncompliance with the reimbursement policy.
- Treasury Petty Cash Fund 101228 This fund contained periods of noncompliance with the reimbursement policy.

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Petty Cash – Treasury Close-Out Count

Conclusions and Recommendations

We found that of the 41 authorized petty cash funds, 28 were satisfactorily accounted for on the day of the audit. Of the remaining funds, three (3) contained receipts over 30 days old, five (5) did not have a current *Notification of Change of Custodian or Alternate Form* on file with the Accounting Division, two (2) contained overages, one (1) contained a shortage, one (1) fund contained a discrepancy between the amount on hand and the MUNIS system, and two (2) required additional staff training. In addition, we noted that the two (2) petty cash control accounts contained periods of noncompliance with the reimbursement requirement listed in AR 4-3.

In comparison to the previous audit the total number of audit findings improved from 23 in FY2018 to 14 in FY2019. The percentage of funds that had no deficiencies improved from 56% in FY2018 to 69% in FY2019. The number of funds with overages has improved from five (5) in FY2018 to two (2) in FY2019. The only negative trends were the one (1) fund with a shortage, and the two (2) funds that required additional staff retraining. Please see Table 1 below for a summary of audit findings:

Table 1 Summary of Audit Findings		
	FY2018 Audit	FY 2019 Audit
Total Funds - Fund Amount	41 – \$19,610	41 - \$19,960
Funds with No Discrepancies - Percentage	23 – 56%	28 – 68%
Funds with Discrepancies	18 – 44%	13 – 32%
Total Findings	23	14
Receipts over 30 Days Old	8	3
Lack of Correct Change of Custodian Form on File	7	5
Overage	5	2
Shortage	0	1
MUNIS Discrepancy	1	1
Staff Retraining Required	0	2

Based on our audit we believe that the number of petty cash funds has stabilized. In FY2019 a new employee reimbursement module was installed which allows payments to be made for travel and other expenses directly into an employee's bank account through the payroll process. In addition to the employee reimbursement module, all departments have access to purchase cards. Despite these developments, departments still processed \$12,228 through the petty cash process in FY2019. We do not foresee a major reduction in these expenses in the immediate future.

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Petty Cash – Treasury Close-Out Count

We have identified that both AR4-3 and AR4-8 should be updated and revised. AR 4-3 was issued on October 1, 1991 and AR 4-8 was issued September 10, 2010. All forms associated with AR4-3 are out of date, with one (1) referencing purchasing of newspapers using petty cash funds. No department indicated that they use the petty cash fund for this purpose. AR4-8 is a newer administrative regulation but contains minimal references to the physical security of funds, requirement for departmental procedures, and references to point of sale system security. Strengthening these regulations would improve accountability and reduce risk to the organization.

Our audit identified that the City currently utilizes at least three (3) point of sale systems. These systems and the departmental cash handling policies that support them present an additional level of complexity that did not exist when the petty cash policy was developed. Likewise, some departments have deployed additional physical security measures while others have not. Having a baseline physical security policy could reduce risk to the organization while deterring the risk of fraud.

Recommendations

With regard to the officiation of the petty cash program we have made the following recommendations:


- For departments with overdue vouchers conduct retraining of personnel to ensure they understand the requirements of AR 4-3;
- For the RPCA Department, with the \$5.00 shortage, retrain their staff on the requirements of AR 4-3 and conduct an unannounced reinspection of the fund;
- For the Finance Department, consider review and amendment of AR4-3 and AR 4-8 to include update of required forms, inclusion of physical security, and information and technology security of point of sales systems.

Department Responses

As required by AR 4-3, Section VIII, we reported the findings and recommendations to the Department Heads responsible for each petty cash fund and to their supervising Deputy City Manager using individual memorandum reports. Department Heads with recommendations had until September 13 to provide a response on memorandum format. Each formal response has been included on Page 8 of this report. With the exception of the Finance Department's recommendations which require additional analysis and review, all recommendations are considered closed. The Office of Internal Audit will work with the Finance Department to close the remaining recommendation.

City of Alexandria, Virginia

MEMORANDUM


DATE: SEPTEMBER 13, 2019
TO: ROBERT SNYDER, ACTING CHIEF INTERNAL AUDITOR
FROM: SERMAINE H. MCLEAN, ASSISTANT TO THE CITY MANAGER 
SUBJECT: RESPONSE TO CMO SURPRISE PETTY CASH COUNT

Pursuant to A.R. 4-3 Petty Cash Procedures, the authorized cash handler has reconciled the past due receipt since the surprise petty cash in June 2019. City Manager's Staff have been notified that receipts should be turned in as soon as possible for reimbursement. Authorized cash handler has been reminded to make sure the receipts are reconciled at the end of each month and not to let them accumulate.

Cc: Kilo Grayson, Management I

City of Alexandria, Virginia

MEMORANDUM

DATE: SEPTEMBER 24, 2019
TO: ROBERT SNYDER, INTERNAL AUDITOR
FROM: KENDEL TAYLOR, DIRECTOR OF FINANCE 
SUBJECT: RESPONSE TO AUGUST 30, 2019 PETTY CASH RECOMMENDATIONS

Thank you for the detailed update regarding Petty Cash accounts in both the Finance Department and across the City. There has been considerable turnover on the Treasury Division, and it is very reassuring to see that they are handling the petty cash funds with the appropriate controls and procedures. As you noted, discrepancies occurred early in the fiscal year and improved as FY 2019 progressed. This is consistent with two new Custodians becoming more confident and experienced in their roles and responsibilities.

The Finance Department workplan for both FY 2019 and FY 2020 includes review and revision of Policies and Procedures. Based on your recommendation, I will prioritize the review of AR 4-3 and AR 4-8 to ensure that these are completed in FY 2020. I look forward to collaborating with you on these ARs to ensure that our revisions provide clear and effective guidelines for point of sales systems and cash handling procedures. In addition to our objectives, PCI compliance is an important initiative for all organizations with POS systems, and Finance and ITS have this in our long term plans to address.

Thank you for the guidance and support to show the Finance Department and financial managers across the organization. I look forward to working with you on our many continuing improvement objectives.

City of Alexandria, Virginia

MEMORANDUM

DATE: SEPTEMBER 9, 2019
TO: ROBERT SNYDER, ACTING CHIEF INTERNAL AUDITOR
FROM: GRETCHEN BULOVA, DIRECTOR, OFFICE OF HISTORIC ALEXANDRIA *gub*
SUBJ: SURPRISE PETTY CASH COUNT FOLLOW UP (MR20-01.08)

In response to the June 2019 audit of OHA's petty cash funds, the following actions have been taken:

1. OHA petty cash custodians have been reminded of AR 4-3 and asked to process receipts within the required time frame; and
2. A new daily money handling and weekly deposit process has been instituted at the Alexandria Black History Museum.

In addition, safes have been purchased for The Lyceum, Friendship Firehouse Museum, Alexandria Black History Museum, and the Freedom House Museum.

I appreciate the opportunity to review our department's money handling procedures with you and look forward to achieving 100% at our next audit.

CC: Emily Baker, Deputy City Manager

City of Alexandria, Virginia

MEMORANDUM

DATE: SEPTEMBER 12, 2019

TO: ROBERT SNYDER, ACTING CHIEF INTERNAL AUDITOR

FROM: JAMES SPENGLER, DIRECTOR RECREATION, PARKS & CULTURAL
ACTIVITIES *JES*

SUBJECT: RESULTS OF SURPRISE PETTY CASH COUNT (MR20-01.11)

This Memorandum is to respond to Office of Internal Audit (OIA) findings and recommendations of the last RPCA audit of petty cash completed on June 19, 20, 21, 2019.

OIA CONCLUSION AND RECOMMENDATIONS

On the day that the petty cash funds for the Department of Recreation, Parks & Cultural Activities (RPCA) were counted, two (2) petty cash funds was satisfactorily accounted for, four (4) funds had been changed without processing the required *Notification of Change in Custodian or Alternate Form*, one (1) fund contained a shortage, one (1) fund contained a discrepancy between the MUNIS system and the amount counted, and one (1) fund required additional training of staff members.

RPCA ACTION

The following recommendations are being issued to the Director of the Department of Recreation, Parks & Cultural Activities:


- For the Leonard "Chick" Armstrong Recreation Center, reimburse the fund to compensate for the \$5.00 shortage identified in the audit.
- Action:
The \$5 petty cash was included in a deposit bank by mistake and when the deposit was made the next day, the \$50 petty cash was verified and accounted for. RPCA Fiscal Office, TJ Allen did an unannounced visit to Chick Armstrong on Friday September 20, 2019. It is all confirmed and verified.
- Ensure that the petty cash custodian in charge assigned to the Leonard "Chick" Armstrong Recreation Center has been issued a copy of AR 4-3, and will abide by the procedures in the AR.

- Action:
RPCA internal control council (ICC) members visit all locations that handle cash.
Verification of Cash custodian forms has been included in the visit.
- Ensure that the petty cash custodian in charge of the Patrick Henry Recreation Center receives an unannounced reinspection sometime in the next 90 days.
- Action:
ICC members plan a visit in September/October 2019

CC Debra Collins, Deputy City Manager

City of Alexandria, Virginia

MEMORANDUM

DATE: SEPTEMBER 10, 2019
TO: ROBERT SNYDER, ACTING CHIEF INTERNAL AUDITOR
FROM: ANNA LEIDER, REGISTRAR CITY OF ALEXANDRIA 
SUBJECT: RESULTS OF SURPRISE PETTY CASH COUNT (MR20-01.13)

The Office of Voter Registration and Elections has received your August 30, 2019 memo detailing the results of your Petty Cash audit.

In response, I am sorry that a May 16 receipt for \$10 was more than 30 days old at the time of the June 19 audit, and we will do our best to make sure this does not happen in the future. The City had an election on June 11 and preparing for the election (and certifying the results after the election) was our office's priority during that time.

The custodian has replenished the petty cash fund and reviewed AR 4-3.

In your memo, you also indicated that we had changed custodians without sending Accounting a copy of a "Notification of Change of Custodians." In our files, we have a copy of the form completed on April 17, 2017 designating Alyssa Glomb and Justin Knoernschild as the Custodian and Alternate Custodian, and they were the two custodians at the time of the audit. I assume the original was sent to Accounting.

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Petty Cash Summary Chart

Attachment 1

Department Account Number/Petty Cash Fund Name		Amount Counted	Authorized Value as of June 17, 2019	Over (Short)	Previous Audit Findings	Current Audit Findings
Circuit Court						
101224	Jury Pool	8,000.00	8,000.00	-0-	None	None
City Clerk & Clerk of Council						
101204	City Clerk Change Fund	50.00	50.00	-0-	None	None
City Manager's Office						
101225	CMO Petty Cash Fund	100.00	100.00	-0-	None	(3)
Court Services Unit						
101229	Court Service Unit 1	500.00	500.00	-0-	(3)	None
101243	Court Service Unit 2	200.10	200.00	0.10	(3)	(1)
101244	Court Service Unit 3	300.00	300.00	-0-	None	None
101254	Juv. & Dom. Rel. Fund	300.00	300.00	-0-	(3)	None
Department of Community and Human Services						
101216	Mental Health Adult Petty Cash	200.00	200.00	-0-	(3)	None
101220	Social Services	400.00	400.00	-0-	None	None
101238	MH/MR/SA Admin	200.00	200.00	-0-	None	None
101241	Mental Health St. Asaph Petty Cash	50.00	50.00	-0-	None	None
101242	Mental Health King St Petty Cash	500.00	500.00	-0-	None	None
Finance Department						
101213	Treasury Cash Drawers	900.00	900.00	-0-	(1)	None
101226	Treasury Petty Cash I	2,000.00	2,000.00	-0-	(3), (5)	None
101227	Treasury Petty Cash II	2,000.00	2,000.00	-0-	None	None
101228	Treasury Change Fund III	200.00	200.00	-0-	(1), (5)	None

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Petty Cash Summary Chart

Attachment 1

Department Account Number/Petty Cash Fund Name		Amount Counted	Authorized Value as of June 17, 2019	Over (Short)	Previous Audit Findings	Current Audit Findings
Fire Department						
101206	Fire Petty Cash	50.55	50.00	0.55	(1), (3), (4)	(1)
Office of Historic Alexandria						
101201	Ft. Ward Change Fund	75.00	75.00	-0-	None	None
101207	Archeology Petty Cash	50.00	50.00	-0-	None	(3)
101209	Ft. Ward Petty Cash	50.00	50.00	-0-	(3)	None
101212	Gadsby's Change Fund	260.00	260.00	-0-	None	None
101219	Lyceum Petty Cash	50.00	50.00	-0-	None	None
101240	Administration Petty Cash	50.00	50.00	-0-	(5)	None
101245	Apothecary Change Fund	260.00	260.00	-0-	None	None
101248	Lyceum Change Fund	250.00	250.00	-0-	(6)	None
101249	Black History Change Fund	200.00	200.00	-0-	(5)	(8)
101261	Archeology Change Fund	200.00	200.00	-0-	None	None
101262	Historic Alexandria Museum	260.00	260.00	-0-	None	None
Planning and Zoning						
101221	Planning Petty Cash Fund	100.00	100.00	-0-	(1)	None
Police Department						
101203	Police	400.00	400.00	-0-	None	None
Recreation, Parks and Cultural Activities						
101217	Chinquapin Recreation Center	355.00	355.00	-0-	(2), (5)	(5)
101222	Dockmaster Change Fund	100.00	100.00	-0-	None	None
101223	Warwick Pool	100.00	100.00	-0-	Est 2019	(5)
101233	Admin Petty Cash	150.00	150.00	-0-	None	None

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Petty Cash Summary Chart

Attachment 1

Department Account Number/Petty Cash Fund Name		Amount Counted	Authorized Value as of June 17, 2019	Over (Short)	Previous Audit Findings	Current Audit Findings
Recreation, Parks and Cultural Activities Continued.						
101250	Charles Houston Change Fund	150.00	150.00	-0-	(5)	(5)
101252	Cora Kelly Change Fund	45.00	50.00	(5.00)	(1)	(7)
101263	Torpedo Factory Art Center	250.00	450.00	(200.00)	None	(6)
101264	Old Town Pool	100.00	100.00	-0-	Est 2019	(5)
101265	Patrick Henry Recreation Center	150.00	150.00	-0-	Est 2019	(8)
Sheriff's Office						
101211	Support Services	100.00	100.00	-0-	(3)	None
Voter Registration						
101230	Registrar Petty Cash I	100.00	100.00	-0-	None	(3), (5)
Total		19,755.65	19,960.00	-204.35		

Legend and Petty Cash Status Table

	FY2018	FY2019
The petty cash fund was satisfactorily accounted for on the day of the surprise petty cash count	23	28
(1) Overage deposited into Miscellaneous Revenue	5	2
(2) Locker Fund Difference	1	0
(3) Receipts over 30 days old	8	3
(4) Receipt from prior fiscal year	1	0
(5) No notification of change in custodian	7	5
(6) Discrepancy between MUNIS system and amount on site.	1	1
(7) Shortage in Fund less than \$5.00	0	1
(8) Staff demonstrated difficulty generating reconciliation documents	0	1

ALEXANDRIA CIRCUIT COURT JURY POOL				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Location/Description	Prior Audit Findings	Current Audit Findings
101224	\$8,000.00	Circuit Court Jury Pool	No Discrepancies	No Discrepancies
CITY CLERK AND CLERK OF CITY COUNCIL				
101204	\$50.00	City Clerk Petty Cash Fund.	No Discrepancies	No Discrepancies
CITY MANAGER'S OFFICE				
101225	\$100.00	CMO Petty Cash Fund	No Discrepancies	The Petty Cash fund contained on receipt (25.00) over 30 days old.
COURT SERVICES UNIT				
101229	\$500.00	Court Services Unit	This fund contained nine (9) overdue receipts which totaled \$171.55. The oldest receipt was dated July 7, 2017.	No Discrepancies
101243	\$200.00	Juvenile & Domestic Relations Petty Cash Fund	This fund contained three (3) overdue receipts which totaled \$58.90. The oldest receipt was dated September 26, 2017.	This Petty Cash fund contained an overage of .10¢
101244	\$300.00	Court Services Unit	No Discrepancies	No Discrepancies
101254	\$300.00	Court Services Unit	This fund contained one (1) overdue receipt which totaled \$10.00. The receipt was dated October 20, 2017.	No Discrepancies
DEPARTMENT OF COMMUNITY AND HUMAN SERVICES				
101216	\$200.00	MH/MR/SA Admin	This fund contained five (5) overdue receipts which totaled \$86.49. The oldest receipt was dated October 29, 2017.	No Discrepancies
101220	\$400.00	DCHS Finance	No Discrepancies	No Discrepancies

DEPARTMENT OF COMMUNITY AND HUMAN SERVICES (Continued)				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Location/Description	Prior Audit Findings	Current Audit Findings
101238	\$200.00	MH/MR/SA Vocational Fund	No Discrepancies	No Discrepancies
101241	\$50.00	MH/MR/SA Community Health Fund	No Discrepancies	No Discrepancies
101242	\$500.00	MH/MR/SA Administration	No Discrepancies	No Discrepancies
FINANCE DEPARTMENT TREASURY DIVISION				
101213	\$900.00	Treasury Cash Drawers	Overages in the amount of .83¢ were identified in two (2) cash drawers. The overage was deposited into Miscellaneous Revenue.	No Discrepancies
101226	\$2,000.00	Treasury Petty Cash Fund 1	This fund contained five (5) overdue receipts which totaled \$292.55. The oldest receipt was dated November 3, 2017. In addition, this fund did not have a current <i>Notification of Change of Custodians or Alternates Form</i> on file with the accounting division.	No Discrepancies
101227	\$2,000.00	Treasury Petty Cash Fund 1	No Discrepancies	No Discrepancies
101228	\$200.00	Treasury Petty Cash Fund 3	Overages in the amount of .40¢ were identified in this fund. The overage was deposited into Miscellaneous Revenue. In addition, this fund did not have a current <i>Notification of Change of Custodians or Alternates Form</i> on file with the accounting division.	No Discrepancies

FIRE DEPARTMENT				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Location/Description	Prior Audit Findings	Current Audit Findings
101206	\$50.00	Fire Department Petty Cash Fund	<ol style="list-style-type: none"> 1) An overage in the amount of .43¢ was identified in the petty cash fund. The overage was deposited into Miscellaneous Revenue. 2) The fund contained three (3) overdue receipts which totaled \$37.01 3) One receipt was from prior fiscal year. 	This Petty Cash fund contained an overage of .55¢
OFFICE OF HISTORIC ALEXANDRIA				
101201	\$75.00	Ft. Ward Change Fund	No Discrepancies	No Discrepancies
101207	\$50.00	Archeology Petty Cash Fund	No Discrepancies	The Petty Cash fund contained one (1) receipt (29.06) over 30 days old.
101209	\$50.00	Fort Ward Petty Cash Fund	Contained three (3) receipts that were over 30 days old.	No Discrepancies
101212	\$260.00	Gadsby's Tavern Change Fund	No Discrepancies	No Discrepancies
101219	\$50.00	Lyceum Petty Cash Fund	No Discrepancies	No Discrepancies
101240	\$50.00	OHA Admin Petty Cash Fund	<i>A Notification of change of custodians or Alternates</i> form was not on file with the Accounting Division.	No Discrepancies
101245	\$260.00	Apothecary Change Fund	No Discrepancies	No Discrepancies

OFFICE OF HISTORIC ALEXANDRIA (Continued)				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Location/Description	Prior Audit Findings	Current Audit Findings
101248	\$250.00	Lyceum Change Fund	This fund contained \$250.00 when counted. Accounting corrected the fund to reflect the amount on hand.	No Discrepancies
101249	\$200.00	Historic Black History Museum	<i>A Notification of change of custodians or Alternates form</i> was not on file with the Accounting Division.	Staff required training on reconciliation procedures.
101261	\$200.00	OHA Archaeology Change Fund	No Discrepancies	No Discrepancies
101262	\$260.00	Freedom House Museum	This Change fund was satisfactorily accounted for. The fund was moved from the OHA Museum Store in the Hilton Hotel to the Freedom House Museum.	No Discrepancies
PLANNING & ZONING DEPARTMENT				
101221	\$100	Planning & Zoning Petty Cash Fund	An overage in the amount of \$3.49 was identified during the audit. The overage was deposited into Miscellaneous Revenue.	No Discrepancies
POLICE DEPARTMENT				
101203	\$400.00	Police Department Petty Cash Fund	No Discrepancies	No Discrepancies

RECREATION, PARKS & CULTURAL ACTIVITIES				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings		Current Audit Findings
101222	\$100.00	Dockmaster Fund	No Discrepancies	No Discrepancies
101233	\$150.00	RPCA Admin Petty Cash Fund	No Discrepancies	No Discrepancies
101217	\$355.00	Chinquapin Recreation Center Change Fund	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division. A \$1.75 difference for the locker fund will be reimbursed when the lockers are emptied.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.
101223	100.00	Warwick Pool Change Fund	Fund not in operation at time of last audit.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.
101250	\$150.00	Charles Houston Recreation Center	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.
101252	\$50.00	Cora Kelly Recreation Center Change Fund	Overage in the amount of \$1.00 was deposited into miscellaneous revenue.	This change fund contained a \$5.00 shortage.
101263	\$450.00	Torpedo Factory Art Center	This Change fund was satisfactorily accounted for.	This fund contained a \$200.00 discrepancy between MUNIS and the amount on hand. A journal voucher was processed to correct the discrepancy.
101264	\$100.00	Old Town Pool Change Fund	Fund not in operation at time of last audit.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.
101265	\$150.00	Patrick Henry Change Fund	Fund not in operation at time of last audit.	Staff required training on reconciliation procedures.

ALEXANDRIA SHERIFF'S OFFICE				
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Location/Description	Prior Audit Findings	Current Audit Findings
101211	\$100.00	Sheriff's Office Petty Cash Fund	This fund contained six (6) overdue receipts which totaled \$79.14. The custodian was advised to immediately replenish their petty cash fund.	No Discrepancies
OFFICE OF VOTER REGISTRATION				
101230	\$100.00	Voter Registration Petty Cash Fund	No Discrepancies	<p><i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.</p> <p>A receipt for \$10.00 was over 30 days old.</p>

